

BYLAW NO. 9918

The Capital Reserve Amendment Bylaw, 2023

The Council of the City of Saskatoon enacts:

Short Title

1. This Bylaw may be cited as *The Capital Reserve Amendment Bylaw, 2023*.

Purpose

2. The purpose of this Bylaw is to amend *The Capital Reserve Bylaw* to:
 - (a) establish a Cemetery Development Reserve;
 - (b) establish a Civic Radio Replacement and Expansion Reserve;
 - (c) establish a Major Civic Facilities Reserve;
 - (d) add reference to provincial and federal funding to subsection 4(3);
 - (e) update how the Trunked Radio System Infrastructure Replacement Reserve is funded; and
 - (f) make minor housekeeping amendments.

Bylaw No. 6774 Amended

3. *The Capital Reserve Bylaw* is amended in the manner set forth in this Bylaw.

Bylaw Amended

4. *The Capital Reserve Bylaw* is amended by striking out:
 - (a) “Roadways, Fleet & Support Division, Transportation & Construction Department” wherever it appears and substituting “Roadways, Fleet and Support Department, Transportation and Construction”; and
 - (b) “City Council” wherever it appears and substituting “Council”.

Section 2 Amended

5. Section 2 is repealed and the following substituted:

“2. In this Bylaw:

- (a) **“Capital Budget”** means the first year of the Capital Plan as annually approved by Council;
- (b) **“capital expenditure”** means an expenditure of \$50,000.00 or more for either:
 - (i) the acquisition, alteration or repair of or addition to a physical asset that has a useful life of more than one year; or
 - (ii) a non-physical long-term asset such as feasibility studies, environmental assessments, master plans, architectural or other design works, technical studies and the like, the benefit of which extends beyond one year; other than an annually recurring expenditure for a non-physical long-term asset;
- (c) **“Capital Plan”** means a plan for a period of not less than five years, including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan as approved by Council;
- (d) **“Operating Budget”** means a budget containing the estimated revenues, expenditures and transfers for the current year as required by sections 128 and 129 of *The Cities Act*;
- (e) **“Productivity Improvement Loan”** means a loan used as a source of funding for a capital project that can be repaid from future decreases in expenditures resulting from savings or additional earned revenue due to the construction or acquisition of the capital asset funded; such savings or revenues must be sufficient to provide for the repayment of the loan within the next five-year period starting with the first Operating Budget year immediately following the acquisition of the asset;

- (f) **“provision”** means, unless the context otherwise requires, a monetary contribution to a Reserve;
- (g) **“Reserve”** means funds held by the City for the purpose of capital expenditures, or another purpose as permitted by Council or this Bylaw;
- (h) **“River Landing”** means the area bounded by the centre of the intersection of 19th Street East and 3rd Avenue South; then west and north along the centre line of 19th Street to the intersection of 19th Street West and Avenue C South; then south in a straight line to the intersection of Avenue C South and Spadina Crescent West, following west and south down the centre of Spadina Crescent West for approximately 27 metres; then south in a straight line to meet the bank of the South Saskatchewan River; then along the riverbank east and north to a point where the extension of 3rd Avenue South meets the riverbank; then north along 3rd Avenue South to the intersection of 19th Street East to the point of commencement.”.

Section 4 Amended

6. Subsection 4(3) is amended by:

- (a) striking out “Federal Gas Tax Fund” and substituting “Canada Community-Building Fund or other federal or provincial funding”; and
- (b) striking out “amount of Federal Gas Tax Funds” and substituting “funding received”.

Section 8 Amended

7. Section 8 is repealed and the following substituted:

- “8. Unless otherwise specifically stated in this Bylaw or authorized by Council, a Reserve shall:
- (a) only contain funds for capital expenditures; and
 - (b) not be used for operating expenses.”.

Section 9 Repealed

8. Section 9 is repealed.

Section 10 Amended

9. (1) Clause 10(1)(a) is amended by striking out “33” and substituting “48”.
- (2) Clause 10(1)(b) is amended by striking out “39” and substituting “60”.

Section 11 Amended

10. Section 11 is amended by adding “the Canada Community-Building Fund Reserve,” after “except from”.

Section 15 Amended

11. Subsection 15(1) is amended by striking out “& Construction Department” and substituting “and Construction Division”.

New Sections 18.1 and 18.2

12. The following sections are added after section 18:

“Canada Community-Building Fund Reserve

18.1. Purpose

- (1) The purpose of the Canada Community-Building Fund Reserve is to finance eligible costs of approved capital projects and the cost of debt issued for approved Canada Community-Building Fund projects.

Funding

- (2) The source of the funds of this Reserve shall be the transfer of Canada Community-Building Funds under the New Deal for Cities and Communities Program.
- (3) Interest earned on the funds in this Reserve shall be credited to this Reserve.

Expenditures

- (4) Funds from this Reserve shall only be used for the purposes listed in subsection (1).

Cemetery Development Reserve

18.2. Purpose

- (1) The purpose of the Cemetery Development Reserve is to finance the costs of the Cemetery Master Plan and other capital expenditures relating to the City's cemeteries.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used:
 - (a) for expenditures associated with the purposes listed in subsection (1); and
 - (b) for the repayment of any external or internal debt relating to cemetery capital purchases.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (1) may be less than \$50,000.00.”.

Section 19 Amended

- 13. Section 19 is amended by striking out “Division, Utilities & Environment Department” wherever it appears and substituting “Department, Utilities and Environment”.

New Section 19.1

- 14. The following section is added after section 19:

“Civic Radio Replacement and Expansion Reserve

19.1 Purpose

- (1) The purpose of the Civic Radio Replacement and Expansion Reserve is to fund the repair, replacement, and addition of the City’s civic radios, excluding Saskatoon Police Service radios.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City’s Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the purposes listed in subsection (1).”.

Section 25 Repealed

15. Section 25 is repealed.

Section 35 Repealed

16. Section 35 is repealed.

Section 38 Amended

17. Subsection 38(4) is amended by striking out “Department” and substituting “Division”.

Section 41 Amended

18. Section 41 is amended by striking out “Division, Community Services Department” wherever it appears and substituting “Department, Community Services Division”.

New Section 41.1

19. The following section is added after section 41:

“Major Civic Facilities Reserve

41.1 Purpose

- (1) The purpose of the Major Civic Facilities Reserve is to provide funding for the purchase, replacement or expansion of major civic facilities.

Funding

- (2) This Reserve shall be funded by:
 - (a) an annual allocation of \$500,000.00 beginning in 2026; and
 - (b) other annual authorized provisions in the City’s Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the purpose listed in subsection (1).”.

Section 43 Amended

20. (1) Section 43 is amended by striking out “Division, Community Services Department” wherever it appears and substituting “Department, Community Services”.
- (2) Subsection 43(1) is amended by striking out “Division Grounds” and substituting “Department Grounds”.

Section 46 Amended

21. Subsection 46 is amended by striking out “Department” and substituting “Division”.

Section 48 Amended

22. Subsection 48(6) is amended by striking out “Division” and substituting “Department”.

Section 50 Amended

23. Subsection 50(7) is amended by striking out “Division, Utilities & Environment Department” and substituting “Department, Utilities and Environment”.

Section 52 Amended

24. Subsection 52(1) is amended by striking out “& Construction Department” and substituting “and Construction Division”.

Section 55 Amended

25. Subsection 55(2) is amended by striking out “Division” and substituting “Department”.

Section 59 Amended

26. Subsection 59(1) is amended by striking out “Division, Transportation & Construction Department” and substituting “Department, Transportation and Construction”.

Section 61 Amended

27. Subsection 61(1) is amended by striking out “Division, Transportation & Construction” and substituting “Department, Transportation and Construction”.

Section 64 Amended

28. Subsection 64(2) is repealed and the following substituted:

“(2) This Reserve shall be funded annually from an authorized provision in the City’s Operating Budget.”.

New Section 64.2

29. The following section is added after section 64.1:

“Waste Container Replacement Reserve

64.2 Purpose

- (1) The purpose of the Waste Container Replacement Reserve is to finance the cost of replacing, upgrading and purchasing containers for the collection of garbage and organic material.

Funding

- (2) This Reserve shall be funded annually from an authorized provision of the City’s Operating Budget for Waste Handling Services and Waste Utility Services.

Expenditures

- (3) This Reserve shall only be used for the replacement, upgrade and purchase of containers for the collection of garbage and organic material.”.

Section 67 Amended

- 30. Section 67 is amended by striking out “Water & Waste Operations Division, Utilities & Environment Department” wherever it appears and substituting “Water and Waste Operations Department, Utilities and Environment”.

Schedule “A” Amended

- 31. Schedule “A” is repealed and the schedule attached to this Bylaw as Schedule “A” is substituted.

Coming into Force

- 32. This Bylaw comes into force on the day of its final passing.

Read a first time this _____ day of _____, 2023.

Read a second time this _____ day of _____, 2023.

Read a third time and passed this _____ day of _____, 2023.

Mayor

City Clerk

Schedule “A” to Bylaw No. 9918

Schedule “A”

Reserves

Access Transit Capital Reserve

Active Transportation Reserve

Albert Community Centre Major Repair Reserve

Bridge Major Repair Reserve

Canada Community-Building Fund Reserve

Cemetery Development Reserve

Civic Buildings Comprehensive Maintenance Reserve

Civic Radio Replacement and Expansion Reserve

Civic Vehicles and Equipment Replacement Reserve

Civic Vehicles and Equipment Stabilization Reserve

Commercial Truck Enforcement and Education Reserve

Computer Equipment Replacement Reserve

Corporate Capital Reserve

Dedicated Lands Account

Dedicated Roadway Reserve

Electrical Distribution Extension Reserve

Electrical Distribution Replacement Reserve

Facility Site Replacement Reserve

Fire Apparatus Reserve

Fire Department Small Equipment Replacement Reserve

Forestry Farm Park and Zoo Capital Reserve

Golf Course Capital Reserve

Grounds Maintenance Equipment Replacement Reserve

Holiday Park Golf Course Redevelopment Reserve

Infrastructure Replacement Reserve – Water and Wastewater

Landfill Replacement Reserve

Leisure Services Equipment Replacement Reserve

Major Civic Facilities Reserve

Parking Capital Reserve

Parks Department Grounds Maintenance Equipment Acquisition Reserve

Parks Infrastructure Reserve

Paved Roadways Infrastructure Reserve

PotashCorp Playland Asset Replacement and Maintenance Reserve

Printing and Mail Equipment Replacement Reserve

Property Realized Reserve

Reserve for Capital Expenditures

River Landing Capital Reserve

Roadways & Operations' Buildings Major Repair Reserve

Snow and Ice Management Equipment Acquisition Reserve

Storm Water Management Capital Reserve

Street Cleaning/Sweeping Equipment Acquisition Reserve

Streetscape Reserve – City-Wide

Streetscape Reserve – Core BID

Traffic Noise Attenuation Reserve

Traffic Safety Reserve

Transit Capital Projects Reserve

Transit Vehicles Replacement Reserve

Transportation (Sign Shop) Equipment Acquisition Reserve

Transportation Infrastructure Expansion Reserve

Transportation Infrastructure Reserve

Trunked Radio System Infrastructure Replacement Reserve

Waste Container Replacement Reserve

Wastewater Collection and Treatment Replacement Reserve

Wastewater Treatment Capital Reserve

Water & Waste Stream Weigh Scales Replacement Reserve

Water Supply Replacement Reserve

Waterworks Capital Projects Reserve